अतितातडीचे

राज्य शासकीय कर्मचाऱ्यांना द्यावयाच्या उत्सव अग्रीमासंबंधिच्या व्यवहाराचे वर्गीकरण ---

महाराष्ट्र शासन

वित्त विभाग,

परिपत्रक क्रमांक : मुविनि-१०८६/प्र.क्र.९२२/८६/कोषागारे-६,
मंत्रालय, मुंबई - ४०० ०३२. दिनांक २१ जानेवारी १९८७.

वाचावे :- [१] भारत सरकार, अर्थ मंत्रालय, कार्यालयीन ज्ञापन क्रमांक-उप-१ [२७]-बी [असी]/८६, दिनांक १९ सप्टेंबर १९८६.
[२] महालेखापाल [लेखा व अनुज्ञेयता]-१, महाराष्ट्र, मुंबई, यांचे पत्र क्रमांक.टीएम/चार्ज-१/फेस्टीवल ॲडव्हान्स/४२४/ दिनांक ३१ ऑक्टोबर १९८६.

परिपत्रक :- राज्य शासकीय कर्मचाऱ्यांना देण्यात येणारे उत्सव अग्रीमाचे सध्या मुख्य लेखा शीर्ष "७६६-शासकीय कर्मचाऱ्यांना कर्जे इत्यादी" अंतर्गत लेख्यामध्ये वर्गीकरण करण्यात येते. यासंबंधीच्या सध्याच्या कार्यपध्दतीमध्ये सुलभीकरण करण्याच्या दृष्टीने भारत सरकारच्या वित्त मंत्रालयाकडून वर क्रमांक [१] येथे नमूद केलेल्या दिनांक १९.९.८६ च्या कार्यालयीन ज्ञापनान्वये [प्रत सोबत जोडली आहे] सुधारीत सूचना निर्गमित करण्यात आलेल्या आहेत. या सुधारीत सूचना राज्य शासनानेही स्विकारलेल्या आहेत आणि म्हणून शासन असे आदेश देत आहे की, या सुधारीत सूचनांनुसार राज्य शासकीय कर्मचाऱ्यांना मंजूर करण्यात येणाऱ्या उत्सव अग्रीमाचे वर्गीकरण आता ज्या लेखाशीर्षाखाली सर्वसाधारण: त्यांचे वेतन आणि भत्ते, खर्च खाती टाकले जातात आणि वेतन देयक नोंदवह्यांच्याद्वारे ज्यांच्या वसूलीवर लक्ष ठेवले जाते अशा "वेतन" या तपशीलवार लेखाशीर्षाखाली वर्गीकरण करण्यात यावे. त्याचप्रमाणे उत्सव अग्रीमांची वसूली त्याच खर्चाच्या लेखाशीर्षास [वेतन] "वेतनखर्च" [मायनस डेबीट] या तपशीलवार लेखाशीर्षाखाली नोंदविण्यात यावी. तसेच या उद्दिष्टांसाठी अर्थसंकल्पात करावयाची तरतूद निव्वळ रकमेवर [ऑन ए नेट बेसिस] आधारित असावी म्हणजे वसूलीची केवळ निव्वळ रक्कमच तरतूद म्हणून त्यावर्षी दाखविण्यात यावी.

२. वरीलप्रमाणे पुनर्वर्गीकरण दिनांक १ एप्रिल १९८७ पासून अंमलात येईल. १९८६-८७ च्या सुधारित अर्थसंकल्पात याबाबत करावयाची तरतूद प्रचलित कार्यपध्दतीनुसार व त्या त्या प्रशासकीय विभागांची संबंधित मागणी क्रमांकाखालीच करण्यात यावी.

३. १९८६-८७ या वित्तीय वर्षाअखेर "७६६-शासकीय कर्मचाऱ्यांना कर्जे" या मुख्य लेखा शीर्षाखाली संबंधित लेख्यात उत्सव अग्रीमाची थकीत शिल्लक आढळल्यास त्याचे वित्तीय समायोजन न करता ती औपचारिकरित्या वगळण्यात यावी. मार्च १९८७ अखेर थकीत राहिलेल्या उत्सव अग्रीमांच्या वसूलीच्या रकमांची १९८७-८८ मध्ये करावयाची वसूली वर परिच्छेद १ मध्ये उद्धृत केलेल्या कार्यपध्दतीनुसार समायोजित करण्यात यावी आणि "वेतन" या तपशीलवार शीर्षाखाली निव्वळ रकमेवर आधारित अशी १९८७-८८ सालाकरिता अग्रीमासाठी तरतूद करताना अशा वसूलीच्या रकमा हिशेबात घेण्यात याव्यात.

कृ.मा.प.

४. सर्व आहरण आणि संवितरण अधिका-यांना असे आदेश देण्यात येत आहेत की, उत्सव अग्रिमाच्या वितरणासंबंधीच्या आणि वसूलीसंबंधीच्या योग्य त्या नोंदवहया ठेवण्याची आणि वसूलीवर लक्ष ठेवण्याची संपूर्ण जबाबदारी इत:पर त्यांची राहील हयाची त्यांनी प्रकर्षाने नोंद घ्यावी.

५. राजपत्रित अधिका-यांना दिलेल्या उत्सव अग्रिमांच्या वसूलीच्या संदर्भात, वेतन अग्रिम आणि बदली प्रवासभत्ता अग्रिम यांच्या वसूलीसंबंधीची जी कार्यपध्दती अवलंबिण्यात येते ती कार्यपध्दती योग्य त्या फेरफारांसह अवलंबिण्यात यावी.

६. अराजपत्रित शासकीय कर्मचा-यांना दिलेल्या उत्सव अग्रिमाचे लेखे ठेवण्यासंबंधी कार्यपध्दती विहीत करणा-या वित्त विभागाच्या क्रमांक: एफएनआर-१०६९/६६८/सात, दिनांक १ सप्टेंबर १९७१ च्या शासन परिपत्रकाची प्रत सोबत माहितीसाठी व मार्गदर्शनासाठी जोडण्यात येत आहे. उत्सव अग्रिमाबाबत होणा-या खर्चाचे स्वतंत्र लेखे इत:पर महालेखापालांना ठेवावे लागणार नाहीत याची या संदर्भात नोंद घेण्यात यावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.,

व. अ. पंडीत,
शासनाचे उप सचिव.

ACCOMPANIMENT TO GOVERNMENT CIRCULAR, FINANCE DEPARTMENT, NO.MUVINI-1086/CR-922/86/KOSHAGARE-6, DATED 21ST JANUARY 1987.

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No.F.1(27)-B(AC)/86.
Government of India,
Ministry of Finance,
Department of Economic Affairs
(Budget Division).

New Delhi, the 19th September, 1986.

OFFICE MEMORANDUM

Subject:- Festival advance to Government servants-
Classification of transactions relating to.

At present, festival advance to Government servants is classified in the Accounts under major head "766-Loans to Government servants, etc." Festival advance is in the nature of a short-term advance, repayable in 10 months and the process of payment and repayment of these advances continue throughout the year covering a very large number of employees. The resultant work of maintenance and reconciliation of broadsheets involves considerable time and labour and delays the finalisation of accounts.

2. With a view to simplifying the procedure, it has been decided on the advice of the Office of the Comptroller and Auditor-General of India, that festival advances granted to Government servants (which are not subject to any conditions of utilisation and are related to pay ceilings only) shall be classified in the Accounts under the detailed head "Salaries" to which their pay and allowances are ordinarily debited and the recoveries watched through pay bill registers. Further, the recoveries of the advances, irrespective of the year in which these are effected, should be minus-debited to the same expenditure head (Salaries) so as to avoid inflation in the Budget. Accordingly, the provision in the Budget for the purpose should be made on a net basis, that is, net of recoveries to be effected in that year.

3. This re-classification will come into effect from 1st April, 1987. Ministry of Agriculture, etc. are requested to formulate the estimates on this account for inclusion in their demands for Grants under BE 1987-88 accordingly.

4. The provision for the purpose in Revised estimate 1986-87 will continue to be included under Grant No.41-Loans to Government servants, etc. on the existing basis.

5. In the Accounts the balances on account of festival advances remaining outstanding under major head "766 Loans to Government servants, etc." at the end of 1986-87 may be dropped proforma without financial adjustment. The recoveries to be

effected in 1987-88 of the advances remaining outstanding at the end of March, 1987 may be adjusted in the same manner as indicated in paragraph 2 of this Memorandum and such recoveries should be taken into account while making the provision for advances under the head 'Salaries' on a net basis.

(Sd/-) P.N.Bhattacharyya,
Under Secretary to the Government of India.
Tel: 3012661.

ACCOMPANIMENT TO GOVT. CIRCULAR, FINANCE DEPARTMENT No.MUVINI-1086/CR-922/86/KOSHAGARE-6, DATED 21ST JANUARY 1987.

Festival Advance.
Proper maintenance of accounts and recoveries.

GOVERNMENT OF MAHARASHTRA,
Finance Department,
Circular No.FNR-1069/668/VII,
Sachivalaya, Bombay 32(BR), Dated the 1st September 1971.

READ:- (i) Government Circular, Finance Department, No.FNR-1062/6362/VII, dated 13th November 1962.

(ii) Government Circular, Finance Department, No.FNR-1066/312/VII, dated 2nd August 1966.

CIRCULAR:- In partial modification of the previous orders quoted above, Government is pleased to direct that the following procedure should be followed for maintaining the accounts in respect of festival advances sanctioned to the non-gazetted employees of Government.

2. As festival advances are sanctioned to non-gazetted employees, it is incumbent on the Drawing and Disbursing Officers to maintain proper accounts of such advances, to see that the conditions governing grant of such advances are fulfilled, and to watch the full and final recovery of the advances authorised/disbursed by them. Government is therefore pleased to direct that a register in Form "A"* should be maintained by the Drawing Officers for watching the recoveries Columns 1 to 4 of the register in Form-A should be filled in as soon as the bill is drawn for payment of festival advances, or the last pay certificate indicating some balance of the advance is received from another office/Disbursing Officer. The recoveries, as and when made from the pay-bills, should be noted in Columns 6 to 17 of the register. In case, the recoveries are made in cash and deposited into the treasury, a suitable indication should be given in the "Remarks" column to facilitate reconciliation. Similarly, the reasons for non-recovery of any amount which should have been normally recovered, should be indicated briefly in the "Remarks" column.

3. In support of the deductions, the drawing officers should attach to the pay bills concerned a "schedule of recoveries" in the revised Form "B"*. This schedule should be prepared in three parts as indicated therein.

4. When a Government servant is transferred to another office, the amount of the advance paid, the treasury voucher number and date of payment, the number of instalments recovered to date and designation of the Drawing/Disbursing Officer, should be mentioned in the last pay certificate.

5. Government is also pleased to direct that in order to facilitate verification of the progressive balances exhibited in the broad-sheets maintained by the Audit Office, the Drawing/Disbursing Officers should attach to the main pay bills for February payable in March and for August payable in September of

p.t.o.

ACCOMPANIMENTS TO GOVERNMENT CIRCULAR, FINANCE DEPARTMENT,
No. FNR-1069/668/VII, DATED THE 1ST SEPTEMBER 1971.

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FORM - "A"

REGISTER OF FESTIVAL ADVANCES AND RECOVERIES MADE THEREFOR FOR THE YEAR 19

Sr. No.	Name of the Government servant.	Number and date of the voucher in which the advance was drawn or the name of the Drawing Officer, if the advance was drawn by some other office.	Amount of advance	Outstanding balance as on 1st April, if any.
1	2	3	4	5

Recoveries during the month of

Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
6	7	8	9	10	11.	12	13.	14	15	16	17
Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.	Amt. Vr. No.

Total recoveries during the year	Balance on the 31st March	Remarks
18	19	20

FORM - "B"

Schedule of recoveries of Festival Advance for the month of..............................19 .

Major Head of Accounts in which the Pay and Allowances of the incumbents are adjusted..................

Sr. No.	Designation of the Drawing Officer by whom advance was drawn.	Number and Date of the Treasury vouchers in which the advance has been drawn.	Amount of Advance outstanding to the end of previous month/at the commencement of the month.	Amount of Advance recovered.	Amount of Advance outstanding as at the end of the month.	Name of the Establishment		Date of issue of L.P.C. showing the balance to be recovered, date of relief and any other remarks.
						To which transferred indicating the designation of the Drawing Officer.	From which transferred indicating designation of the Drawing Officer.	
1.	2.	3.	4.	5.	6.	7(a)	7(b)	8

PART A : Recoveries in respect of advances drawn and disbursed by the Drawing Officer who makes the recoveries.

PART B : Recoveries in respect of advances drawn and paid by other Drawing Officers.

PART C : Particulars of Government Servants in whose case recoveries were made in the previous month's bill but who have been transferred to other offices.

Total of Part A & B = Rs.

(Certificates printed on page No.10)

CERTIFICATES

1. Certified that the total of recoveries shown in Column 5 above agrees with the amount actually recovered and shown in the body of the bill.

2. Certified that the recoveries effected have been duly posted in the Register of Advances (Form "A").

Signature of Drawing Officer.

NOTE:

1. The total of column 5 (parts A & B) together should agree with the total deduction shown in the bill on account of the particular advance.

2. A separate schedule should be prepared for each bill.

3. In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against Part B.

4. The names of Government Servants transferred should be shown in Column 8 of Form B.

PROFORMA

FORM "C"

Six Monthly Abstract to be furnished by the Drawing Officer in respect of Festival Advance.

Name of the Office.	Major head to which the pay of Establishment is debitable.

		Rs.
Opening Balance.	(to be worked out from Form "A" maintained as per Government Circular, Finance Department, No.FNR-1062/6362/VII, dated 13th November 1962).	R
1. Add Advances drawn by this office during the six months.		A
2. Outstanding Advances in respect of Statement transferred from other offices during the six months * Office of the X a) Do. Y b) Do Z c)		B
Deduct		
1. Recoveries during the month		D
2. Outstanding Advances in respect of statement transferred to other offices during the six months. ** Office of the R d) Do S e) Do T f)		C
Closing Balance ...	(R + A + B) -	(D + C)

NOTE: - Separate abstract may please be prepared in respect of each Major Head.